IN THE INDIANA TAX COURT

NO. 49T10-9309-TA-70

| TOWN OF ST. JOHN. et al., |) |
|---------------------------|---|
| Petitioners, |) |
| , |) |
| ν. |) |
| STATE BOARD OF TAX |) |
| COMMISSIONERS, |) |
| Respondents. |) |

STATE BOARD'S SEVENTEENTH MONTHLY REPORT

This is the State Board of Tax Commissioners' seventeenth monthly report under the Court's order dated May 31,2000,729 N.E.2d 242,247. The report explains the Board's activities during October 2001 to implement the Court's order. The Board's activities during October were concentrated on evaluation of the comments it received about the proposed personal property rules. The Board also focused on the progress of computer software vendors and continued its general efforts to communicate and work with the assessing community regarding reassessment matters. An outline of these activities is included as Exhibit A.

New Rule For Utility Assessment

The Assessment Division finished work on the proposed rule for the assessment of utility owned property. The proposed rule will be published in the November Indiana Register. A

public hearing on the proposed rule will be held on November 29th in the Indiana Government Center.

New Rule F or Personal Property Assessment

The Assessment Division and the Board reviewed the written comments received subsequent to the September 27, 200 1 public hearing on the proposed rule. Several potential amendments to the proposed rule were considered and may be incorporated in the final rule prior to adoption. The final rule will be adopted on November 6th and submitted to the Attorney General for approval.

Continuing Education

Board staff conducted continuing education classes for assessing officials at numerous locations around the state during October. The classes presented the differences between the 1995 Reassessment Manual and the 2002 Reassessment Manual.

County Survey

The Board's Assessment Division completed the tabulation of its follow-up survey of county and township assessors on the progress and status of the reassessment on a county-by-county basis. The survey was designed to learn about the status of local reassessment activities, including contracts with outside vendors to provide technical assistance and the status of new computer systems incorporating the requirements of the 2002 Manual. The results of this survey are attached.

Statutory Issues

In the First Monthly Report, the State Board identified statutes with which it will be unable to comply under the timetable for promulgating a new assessment rule. During this

month the State Board has identified no additional provisions with which it will be unable to comply.

Respectfully submitted,

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